## WHAT IS CLAIMED IS:

- 1. A light emitting device comprising:
- a substrate having an insulating surface;
- a transparent film formed over the substrate;
  - a first electrode formed over the transparent film;
  - a layer including an organic compound formed over the first electrode; and
  - a second electrode formed over the layer including the organic compound,
- wherein a refractive index of the transparent film sequentially varies from
- an interface at a side of the substrate to an interface at a side of the first electrode.
  - 2. A light emitting device according to claim 1, wherein the refractive index of the transparent film sequentially increases from the interface at the side of the substrate to the interface at the side of the first electrode.

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- 3. A light emitting device according to claim 1, wherein the transparent film comprises a silicon oxynitride film.
- 4. A light emitting device according to claim 1, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.
  - 5. A light emitting device comprising:
- 25 a substrate having an insulating surface;
  - a first electrode formed over the substrate;
  - a layer including an organic compound formed over the first electrode;
  - a second electrode formed over the layer including the organic compound; and
- a transparent film formed over the second electrode,

wherein a refractive index of the transparent film sequentially varies from an interface at a side of the second electrode in a film thickness direction.

- 6. A light emitting device according to claim 5, wherein refractive index of the transparent film sequentially increases from the interface at the side of the second electrode in the film thickness direction.
  - 7. A light emitting device according to claim 5, wherein the transparent film comprises a silicon oxynitride film.

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8. A light emitting device according to claim 5, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

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- 9. A light emitting device comprising:
- a substrate having an insulating surface;
- a transparent film formed over the substrate;
- a first electrode formed over the transparent film;
- a layer including an organic compound formed over the first electrode; and
- a second electrode formed over the layer including the organic compound,
- wherein the transparent film comprises a plurality of substances which include at least a first substance and a second substance, and

wherein a composition ratio of the second substance to the first substance 25 sequentially varies from an interface at a side of the substrate to an interface at a side the first electrode.

10. A light emitting device according to claim 9, wherein a composition ratio of the second substance to the first substance in the transparent film sequentially increases from the interface at the side of the substrate to the interface

at the side of the first electrode.

- 11. A light emitting device according to claim 9, wherein the refractive index of the transparent film sequentially increases from the interface at the side of the substrate to the interface at the side of the first electrode.
  - 12. A light emitting device according to claim 9, wherein the transparent film comprises a silicon oxynitride film.
- 13. A light emitting device according to claim 9, wherein the first substance comprises nitrogen and the second substance comprises oxygen.
  - 14. A light emitting device according to claim 9, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.
    - 15. A light emitting device comprising:
    - a substrate having an insulating surface;
    - a first electrode formed over the substrate;
      - a layer including an organic compound formed over the first electrode;
      - a second electrode formed over the layer including the organic compound; and
      - a transparent film formed over the second electrode,
- wherein the transparent film comprises a plurality of substances which include at least a first substance and a second substance; and

wherein a composition ratio of the second substance to the first substance sequentially varies from an interface at a side of the second electrode in a film thickness direction.

- 16. A light emitting device according to claim 15, wherein a composition ratio of the second substance to the first substance sequentially increases from the interface at the side of the second electrode in the film thickness direction.
- 5 17. A light emitting device according to claim 15, wherein the transparent film comprises a silicon oxynitride film.
  - 18. A light emitting device according to claim 15, wherein the first substance comprises nitrogen and the second substance comprises oxygen.

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19. A light emitting device according to claim 15, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

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20. A method for manufacturing a light emitting device comprising: forming a transparent film over a substrate having an insulating surface; forming a first electrode over the transparent film; forming a layer including an organic compound over the first electrode; and

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forming a second electrode over the layer including the organic compound, wherein the transparent film is formed so that a refractive index of the transparent film sequentially varies from an interface at a side of the substrate to an interface at a side of the first electrode.

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21. A method for manufacturing a light emitting device according to claim 20, wherein the transparent film is formed so that the refractive index of the transparent film sequentially increases from an interface at the side of the substrate to the interface at the side of the first electrode.

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22. A method for manufacturing a light emitting device according to 20,

wherein the transparent film comprises a silicon oxynitride film.

23. A method for manufacturing a light emitting device according to claim 20, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

24. A method for manufacturing a light emitting device comprising: 
forming a first electrode over a substrate having an insulating surface;
forming a layer including an organic compound over the first electrode;
forming a second electrode over the layer including the organic compound;
and

forming a transparent film over the second electrode,

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wherein the transparent film is formed so that a refractive index of the transparent film sequentially varies from an interface at a side of the second electrode in a film thickness direction.

- 25. A method for manufacturing a light emitting device according to 24, the transparent film is formed so that the refractive index of the transparent film sequentially increases from an interface at the side of the second electrode in the film thickness direction.
- 26. A method for manufacturing a light emitting device according to 24, wherein the transparent film comprises a silicon oxynitride film.
  - 27. A method for manufacturing a light emitting device according to claim 24, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an

electronic book.

28. A method for manufacturing a light emitting device comprising: forming a transparent film over a substrate having an insulating surface; forming a first electrode over the transparent film; forming a layer including an organic compound over the first electrode; and forming a second electrode over the layer including the organic compound,

wherein the transparent film comprises a plurality of substances which includes at least a first substance and a second substance, and

wherein the transparent film is formed so that a composition ratio of the second substance to the first substance in the transparent film sequentially varies from an interface at a side of the substrate to an interface at a side of the first electrode.

29. A method for manufacturing a light emitting device according to claim 28, wherein the transparent film is formed so that a composition ratio of the second substance to the first substance in the transparent film sequentially increases from the interface at the side of the substrate to the interface at the side of the first electrode.

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30. A method for manufacturing a light emitting device according to claim 28, wherein the transparent film is formed so that the refractive index of the transparent film sequentially increases from an interface at the side of the substrate to the interface at the side of the first electrode.

- 31. A method for manufacturing a light emitting device according to claim 28, wherein the transparent film comprises a silicon oxynitride film.
- 32. A method for manufacturing a light emitting device according to claim 30 28, wherein the first substance comprises nitrogen and the second substance

comprises oxygen.

- 33. A method for manufacturing a light emitting device according to claim 28, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.
- 34. A method for manufacturing a light emitting device comprising:

  forming a first electrode over a substrate having an insulating surface;

  forming a layer including an organic compound over the first electrode;

  forming a second electrode over the layer including the organic compound;

  and

forming a transparent film over the second electrode,

wherein the transparent film comprises a plurality of substances which includes at least a first substance and a second substance, and

wherein the transparent film is formed so that a composition ratio of the second substance to the first substance sequentially varies from an interface at a side of the second electrode in a film thickness direction.

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35. A method for manufacturing a light emitting device according to claim 34, wherein a composition ratio of the second substance to the first substance in the transparent film sequentially increases from an interface at the side of the second electrode in the film thickness direction.

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36. A method for manufacturing a light emitting device according to claim 34, the transparent film is formed so that the refractive index of the transparent film sequentially increases from an interface at the side of the second electrode in the film thickness direction.

- 37. A method for manufacturing a light emitting device according to claim 34, wherein the transparent film comprises a silicon oxynitride film.
- 38. A method for manufacturing a light emitting device according to claim
   34, wherein the first substance comprises nitrogen and the second substance comprises oxygen.
- 39. A method for manufacturing a light emitting device according to claim 34, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.